

Panaji, 9th June, 1988 (Jyaistha 20, 1910)

SERIES I No. 10

OFFICIAL GAZETTE

GOVERNMENT OF GOA

GOVERNMENT OF GOA

Law (Legal and Legislative Affairs) Department

Notification

LD/1/87-L.A.B./334(4)

The Central Excise Tariff (Amendment) Act, 1986 (Act No. 65 of 1986) which was passed by Parliament and assented to by the President of India on 23rd December, 1986 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 23-12-1986 is hereby republished for general information.

P. V. Kadnekar, Under Secretary (Drafting).

Panaji, 26th March, 1987.

The Central Excise Tariff (Amendment) Act, 1986

AN

ACT

Further to amend the Central Excise Tariff Act, 1985

Be it enacted by Parliament in the Thirty-seventh Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Central Excise Tariff (Amendment) Act, 1986.

2. *Amendment of Act 5 of 1986.*—The Central Excise Tariff Act, 1985 (hereinafter referred to as the Central Excise Tariff Act),—

(a) shall be amended in the manner specified in the First Schedule; and

(b) shall, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, be also amended in the manner specified in the Second Schedule.

THE FIRST SCHEDULE

[See section 2(a)]

In the Schedule to the Central Excise Tariff Act, in Chapter 55, in sub-heading No 5503.12, for the entry in column (4), the entry "50% or Rs. 9 per kilogram whichever is less" shall be substituted.

THE SECOND SCHEDULE

[See section 2(b)]

Head- ing No.	Sub- heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)

In the Schedule to the Central Excise Tariff Act,—

(1) in Chapter 13, in Note 1, in clause (c), for the words, letters and figures "heading No. 29.06 or 29.11", the word and figures "Chapter 29" shall be substituted;

(2) in Chapter 17, in Note 1, in clause (b), for the word, letters and figures "heading No. 29.13", the word and figures "Chapter 29" shall be substituted;

(3) in Section VI, for the Note, the following Notes shall be substituted, namely:—

"Notes

1. (a) Goods (other than radioactive ores) answering to a description in heading No. 28.44 or 28.45 are to be classified in those headings and in no other heading of this Schedule.

(b) Subject to paragraph (a) above, goods answering to a description in heading No. 28.43 or 28.46 are to be classified in those headings and in no other heading of this Section.

2. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are presented, as being complementary one to another."

(4) in Chapter 28,—

(a) for the Notes, the following Notes shall be substituted, namely:—

"Notes

1. Except where the context otherwise requires, the headings of this Chapter apply only to:

(a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

(b) The products mentioned in (a) above dissolved in water;

(c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products, adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(d) The products mentioned in (a), (b) or (c) above with an added stabiliser necessary for their preservation or transport;

(e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2. In addition to dithionites and sulphonylates, stabilised with organic substances (heading No. 28.31), carbonates and peroxo-carbonates of inorganic bases (heading No. 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading No. 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading No. 28.38), organic products included in heading Nos. 28.43 to 28.46 and carbides (heading No. 28.49), only the following compounds of carbon are to be classified in this Chapter:

(a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28.11);

(b) Halide oxides of carbon (heading No. 28.12);

(c) Carbon disulphide (heading No. 28.13);

(d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 28.42);

(e) Hydrogen peroxide, solidified with urea (heading No. 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives (heading No. 28.51) other than calcium cyanamide, whether or not pure (Chapter 31).

3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:

(a) Sodium chloride or magnesium oxide, whether or not pure or other products of Section V;

(b) Organo-inorganic compounds other than mentioned in Note 2 above;

(c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;

(d) Inorganic products of a kind used as Luminophores, of heading No. 32.06;

(e) Artificial graphite (heading No. 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.13, ink removers of heading No. 38.23, cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals of heading No. 38.23;

(f) Precious or semi-precious stones (natural, synthetic or re-constructed) or dust or powder of such stones or precious metals or precious metal alloys of Chapter 71;

(g) The metals, whether or not pure, or metal alloys of Section XV; or

(h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading No. 90.01).

4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metallic acid of sub-Chapter IV are to be classified in heading No. 28.11.

5. Heading Nos. 28.26 to 28.42 apply only to metallic or ammonium salts or peroxysalts.

Except where the context otherwise requires, double or complex salts are to be classified in heading No. 28.42.

6. Heading No. 28.44 applies only to:

(a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;

(b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;

(c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

(d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 0.002 microcurie per gram;

(e) Spent (irradiated) fissionable elements (cartridges) of nuclear reactors;

(f) Radioactive residues whether or not usable.

The term "isotope", for the purposes of this Note and of the wording of heading Nos. 28.44 and 28.45, refers to:

—individual nuclides, excluding, however, those existing in nature in the monoisotopic state;

—mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is elements of which the natural isotopic composition has been artificially modified.

7. Heading No. 28.48 includes copper phosphide (phosphor copper) containing more than 15 per cent by weight of phosphorus.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 38.18.

9. "Normal pressure" in sub-heading Nos. 2804.11, 2804.12 and 2804.13 means the pressure equivalent to 760 millimetres of Mercury.';

(b) for heading Nos. 28.01 to 28.06, the following headings shall be substituted, namely:-

"I. Chemical Elements

28.01	FLUORINE, CHLORINE, BROMINE AND IODINE	
2801.10	—Chlorine (including liquified or solidified gas)	Rs. 90 per tonne
2801.90	—Other	15%
28.02	2802.00 SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR	15%
28.03	2803.00 CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT ELSEWHERE SPECIFIED OR INCLUDED)	15%
28.04	HYDROGEN, RARE GASES AND OTHER NON-METALS	
	—Oxygen (including liquified or solidified gas):	
2804.11	—In cylinder	75 paise per cubic metre of the gas at normal pressure at 15°C
2804.12	—Supplied through pipeline	30 paise per cubic metre of the gas at normal pressure at 15°C
2804.13	—In liquid form	65 paise per cubic metre of the gas at normal pressure at 15°C
2804.90	—Other	15%
28.05	2805.00 ALKALI OR ALKALINE-EARTH METALS; RARE-	15%

-EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED; MERCURY

II. Inorganic acids and Inorganic Oxygen Compounds of Non-Metals

28.06	HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID	
2806.10	—Hydrogen chloride (hydrochloric acid)	15%
2806.90	—Other	15%
28.07	2807.00 SULPHURIC ACID AND ANHYDRIDES THEREOF; OLEUM	15%
28.08	NITRIC ACID; SULPHONITRIC ACIDS	
2808.10	—Nitric acid	Nil
2808.90	—Other	15%
28.09	2809.00 DIPHOSPHORUS PENTOXIDE; PHOSPHORIC ACID AND POLYPHOSPHORIC ACIDS	15%
28.10	2810.00 OXIDES OF BORON; BORIC ACIDS	15%
28.11	OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS	
2811.10	—Carbon dioxide	Re. 1 per kilogram
2811.90	—Other	15%
	III. Halogen or Sulphur Compounds of Non-Metals	
28.12	2812.00 HALIDES AND HALIDE OXIDES OF NON-METALS	15%
28.13	2813.00 SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE	15%
	IV. Inorganic Bases and Oxides, Hydroxides and Peroxides of Metals	
28.14	2814.00 AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION	Rs. 1000 per tonne
28.15	2815.00 SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM	15%
28.16	2816.00 HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES OF STRONTIUM OR BARIUM	15%
28.17	ZINC OXIDE; ZINC PEROXIDE	
2817.10	—Zinc oxide	10%
2817.90	—Other	15%
28.18	ALUMINIUM OXIDE (INCLUDING ARTIFICIAL CO-	

RUNDUM); ALUMINIUM HYDROXIDE			28.36	CARBONATES; PEROXO- CARBONATES (PERCAR- BONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE		
2818.10	—Aluminium hydroxide	Nil				
2818.90	—Other	15%				
28.19	2819.00	CHROMIUM OXIDES AND HYDROXIDES	15%	2836.10	—Soda ash 15%	
28.20	2820.00	MANGANESE OXIDES	15%	2836.20	—Bicarbonate of soda 15%	
28.21		IRON OXIDES AND HYDRO- XIDES; EARTH COLOURS CONTAINING 70% OR MORE BY WEIGHT OF COMBINED IRON EVA- LUATED AS Fe ₂ O ₃		2836.90	—Other 15%	
	2821.10	—Iron oxides and hydroxides	10%	28.37	2837.00	CYANIDES, CYANIDE OXI- DES AND COMPLEX CYA- NIDES 15%
	2821.90	—Other	15%	28.38	2838.00	FULMINATES, CYANATES AND THIOCYANATES 15%
28.22	2822.00	COBALT OXIDES AND HY- DROXIDES; COMMERCIAL COBALT OXIDES	15%	28.39		SILICATES; COMMERCIAL ALKALI METAL SILICA- TES
				2839.10	—Sodium silicate	15%
28.23	2823.00	TITANIUM OXIDE	10%	2839.90	—Other	15%
28.24	2824.00	LEAD OXIDES; RED LEAD AND ORANGE LEAD	10%	28.40	2840.00	BORATES; PEROXOBORA- TES (PERBORATES) 15%
28.25	2825.00	HYDRAZINE AND HYDRO- XYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BA- SES; OTHER METAL OXI- DES, HYDROXIDES AND PEROXIDES	15%	28.41		SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS
		V. Salts and Peroxysalts, of Inorganic Acids and Metals		2841.10	—Sodium dichromate	15%
28.26	2826.00	FLUORIDES; FLUOROSILI- CATES, FLUOROALUMI- NATES AND OTHER COM- PLEX FLUORINE SALTS	15%	2841.20	—Potassium dichromate	15%
28.27	2827.00	CHLORIDES, CHLORIDE O- XIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES	15%	2841.30	—Potassium permanganate	15%
28.28		HYPOCHLORITES; COM- MERCIAL CALCIUM HY- POCHLORITE; CHLORI- TES; HYPO-BROMITES		2841.90	—Other	15%
	2828.10	—Bleaching paste and powder	15%	28.42	2842.00	OTHER SALTS OF INORGA- NIC ACIDS OR PEROXO- ACIDS, EXCLUDING AZI- DES 15%
	2828.90	—Other	15%			VI. Miscellaneous
28.29	2829.00	CHLORATES AND PER- CHLORATES; BROMATES AND PERBROMATES; IO- DATES AND PERIODATES	15%	28.43	2843.00	COLLOIDAL PRECIOUS ME- TALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHE- MICALLY DEFINED; A- MALGAMS OF PRECIOUS METALS 15%
28.30	2830.00	SULPHIDES; POLYSULPHI- DES	15%	28.44	2844.00	RADIOACTIVE CHEMICAL ELEMENTS AND RADIO- ACTIVE ISOTOPES (IN- CLUDING THE FISSILE OR FERTILE CHEMICAL ELEMENTS AND ISOTO- PES) AND THEIR COM- POUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS 15%
28.31		DITHIONITES AND SUL- PHOXYLATES		28.45		ISOTOPES OTHER THAN THOSE OF HEADING NO. 28.44: COMPOUNDS, INOR- GANIC OR ORGANIC, OF SUCH ISOTOPES, WHE- THER OR NOT CHEMI- CALLY DEFINED
	2831.10	—Sodium hydrosulphite	15%	2845.10	—Heavy water (deuterium oxide)	15%
	2831.90	—Other	15%	2845.90	—Other	15%
28.32	2832.00	SULPHITES; THIOSULPHA- TES	15%	28.46	2846.00	COMPOUNDS, INORGANIC OR ORGANIC, OF RARE EARTH METALS, OF YT- TRIUM OR OF SCANDIUM OR OF MIXTURES OF THESE METALS 15%
28.33	2833.00	SULPHATES; ALUMS; PE- ROXOSULPHATES (PER- SULPHATES)	15%	28.47	2847.00	HYDROGEN PEROXIDE, WHETHER OR NOT SOLI- DIFIED WITH UREA 15%
28.34	2834.00	NITRITES; NITRATES	15%	28.48	2848.00	PHOSPHIDES, WHETHER OR NOT CHEMICALLY 15%
28.35	2835.00	PHOSPHINATES (HYPO- PHOSPHITES), PHOSPHO- NATES (PHOSPHITES), PHOSPHATES AND POLY- PHOSPHATES	15%			

		DEFINED, EXCLUDING FERROPHOSPHORUS	
28.49		CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED	
	2849.10	—Calcium Carbide	15%
	2849.90	—Other	15%
28.50	2850.00	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED	15%
28.51	2851.00	OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS	15%";

(5) in Chapter 29, —

(a) for the Notes, the following Notes shall be substituted, namely: —

"Notes

1. Except where the context otherwise requires, the headings of this Chapter apply only to:

(a) Separate chemically defined organic compounds, whether or not containing impurities;

(b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);

(c) The products of heading Nos. 29.36 to 29.39 or the sugar ethers and sugar esters, and their salts, of heading No. 29.40, or the products of heading No. 29.41 whether or not chemically defined;

(d) The products mentioned in (a), (b) or (c) above dissolved in water;

(e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport;

(g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odouriferous substance added to facilitate their identification or for safety reasons, provided

that the additions do not render the product particularly suitable for specific use rather than for general use;

(h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2. This Chapter does not cover:

(a) Goods of heading No. 15.01 or glycerol (heading No. 15.06);

(b) Ethyl alcohol;

(c) Methane or propane (Chapter 27);

(d) The compounds of carbon mentioned in Note 2 to Chapter 28;

(e) Urea (Chapter 31);

(f) Colouring matter of vegetable or animal origin (heading No. 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading No. 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading No. 32.12);

(g) Enzymes (heading No. 35.07);

(h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading No. 36.06);

(i) Products put up as charges for fire-extinguishers or put in fire-extinguishing grenades of heading No. 38.13; ink removers of heading No. 38.23; or

(j) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01).

3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.

4. In heading Nos. 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20 any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as "nitrogen functions" for the purposes of heading No. 29.29.

For the purposes of heading Nos. 29.11, 29.12, 29.14, 29.18 and 29.22, "Oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in heading Nos. 29.05 to 29.20.

5. (a) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.

(b) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.

(c) Subject to Note 1 to Section VI and Note 2 to Chapter 28:

(1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading No. 29.42, are to be classified in the heading appropriate to the organic compound; and

(2) Salts formed between organic compounds of sub-Chapters I to X or heading No. 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.

(d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol and glycerol (heading No. 29.05).

(e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

6. The compounds of heading Nos. 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

Heading No. 29.30 (organo-sulphur compounds) and heading No. 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Heading Nos. 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids and imides of polybasic acids.

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

8. The "normal pressure" in sub-heading No. 2901.10 means the pressure equivalent to 760 millimetres of Mercury.

9. This Chapter does not cover products containing alcohol, opium, Indian hemp or other narcotic drugs. For the purposes of this Note, "ALCOHOL", "OPIUM", "INDIAN HEMP", "NARCOTIC DRUGS" and "NARCOTICS" have the meanings assigned to them in section 2 of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).

10. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same sub-heading as that compound (or group of compounds) provided that they are not more specifically covered by any other sub-heading and that there is no residual sub-heading named "Other" in the series of sub-headings concerned.

(b) for heading Nos. 29.01 to 29.13, the following headings shall be substituted, namely:—

"I. Hydrocarbons and their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives"		
29.01	ACYCLIC HYDROCARBONS	
2901.10	—Acetylene (whether in dissolved condition or not)	Rs. 11 per cubic metre of the gas at normal pressure at 15°C
2901.90	—Other	15%
29.02	2902.00	CYCLIC HYDROCARBONS 15%
29.03	HALOGENATED DERIVATIVES OF HYDROCARBONS	
2903.10	—Chlorofluoro hydrocarbons of methane or ethane	35%
2903.90	—Other	15%
29.04	2904.00	SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED 15%
II. Alcohols and their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives		
29.05	ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
2905.10	—Methanol	15%
2905.90	—Other	15%
29.06	CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
2906.10	—Menthol	15%
2906.90	—Other	15%
III. Phenols, Phenol-Alcohols, and their Halogenated,		

Sulphonated, Nitrated or Nitrosated Derivatives			VII. Carboxylic acids and their Anhydrides Halides Peroxides and Peroxyacids and their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives		
29.07	PHENOLS; PHENOL-ALCOHOLS				
	2907.10	—Phenols and its salts	15%	29.15	SATURATED ACYCLIC MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES
	2907.90	—Other	15%		
29.08	2908.00	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS	15%		
IV. Ethers, Alcohol Peroxides, Ether Peroxides, Ketone Peroxides, Epoxides with a Three-Membered Ring, Acetals and Hemiacetals, and their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives			2915.10	—Acetic Acid	15%
			2915.20	—Acetic anhydride	15%
			2915.90	—Other	15%
29.09	2909.00	ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES (WHETHER OR NOT CHEMICALLY DEFINED), AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	15%	29.16	2916.00 UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, CYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES
			29.17		POLYCARBOXYLIC ACIDS THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES
29.10	2910.00	EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE-MEMBERED RING AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	15%	2917.10	—Dimethyl terephthalate Nil
			2917.20	—Terephthalic Acid and its salts	15%
			2917.90	—Other	15%
29.11	2911.00	ACETALS AND HEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	15%	29.18	2918.00 CARBOXYLIC ACIDS WITH ADDITIONAL OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES
V. Aldehyde - Function Compounds					VIII. Esters of Inorganic Acids and their Salts and their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives
29.12	2912.00	ALDEHYDES WHETHER OR NOT WITH OTHER OXYFUNCTION; CYCLIC POLYMERS OF ALDEHYDES; PARA-FORMALDEHYDE	15%	29.19	2919.00 PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES
29.13	2913.00	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING NO. 29.12	15%		
VI. Ketone-Function Compounds and Quinone-Function Compounds			29.20	2920.00	ESTERS OF OTHER INORGANIC ACIDS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES
29.14		KETONES AND QUINONES WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			IX. Nitrogen-Function Compounds
	2914.10	—Acetone	15%	29.21	2921.00 AMINE-FUNCTION COMPOUNDS
	2914.20	—Camphor	15%	29.22	2922.00 OXYGEN-FUNCTION AMINO-COMPOUNDS
	2914.90	—Other	15%		

29.23	2923.00	QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LEGITHINS AND OTHER PHOSPHOAMINO-LIPIDS	15%			and their salts, ethers, esters and other derivatives	
29.24	2924.00	CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS; OF CARBONIC ACID	15%	29.38	2938.00	GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	15%
29.25	2925.00	CARBOXYAMIDE-FUNCTION COMPOUNDS (INCLUDING SACCHARIN AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS	15%	29.39		VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	
29.26	2926.00	NITRILE-FUNCTION COMPOUNDS	15%	2939.10		—Quinine and its salts	Nil
29.27	2927.00	DIAZO-, AZO-OR AZOXY-COMPOUNDS	15%	2939.90		—Other	15%
29.28	2928.00	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE	15%			XIII. Other Organic Compounds	
29.29	2929.00	COMPOUNDS' WITH OTHER NITROGEN FUNCTION	15%	29.40	2940.00	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE; SUGAR ETHERS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING No. 29.37, 29.38 OR 29.39	15%
		X. Organo-Inorganic Compounds, Heterocyclic Compounds, Nucleic Acids and their salts, and Sulphonamides		29.41		ANTIBIOTICS	
29.30	2930.00	ORGANO-SULPHUR COMPOUNDS	15%	2941.10		—Penicillins and their derivatives with a penicilanic acid structure; salts thereof	Nil
29.31	2931.00	OTHER ORGANO-INORGANIC COMPOUNDS	15%	2941.20		—Streptomycins and their derivatives; salts thereof	Nil
29.32	2932.00	HETEROCYCLIC COMPOUNDS WITH OXYGEN HETERO-ATOM(S) ONLY	15%	2941.30		—Tetracyclines and their derivatives; salts thereof	Nil
29.33		HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY; NUCLEIC ACIDS AND THEIR SALTS		2941.40		—Chloramphenicol and its derivatives; salts thereof	Nil
	2933.10	—Caprolactam	50%	2941.50		—Erythromycin and its derivatives; salts thereof	Nil
	2933.90	—Other	15%	2941.90		—Other	Nil
29.34	2934.00	OTHER HETEROCYCLIC COMPOUNDS	15%	29.42	2942.00	OTHER ORGANIC COMPOUNDS	15%";
29.35	2935.00	SULPHONAMIDES	Nil			(6) in Chapter 30, in heading No. 30.02, in column (3), for the word "ANTISERA", the words "ANTISERA AND OTHER BLOOD FRACTIONS" shall be substituted;	
		XI. Provitamins, Vitamins and Hormones				(7) in Chapter 31, for the Notes, the following Notes shall be substituted, namely: —	
29.36	2936.00	PROVITAMINS AND VITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, AND INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT	15%			Notes	
29.37	2937.00	HORMONES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES THEREOF, USED PRIMARILY AS HORMONES; OTHER STEROIDS USED PRIMARILY AS HORMONES	15%			1. This Chapter does not cover:	
		XII. Glycosides and Vegetable Alkaloids, natural or reproduced by Synthesis,				(a) Animal blood of Chapter 5;	
						(b) Separate chemically defined compounds [other than those answering to the descriptions in Note 3(A), 3(A), 4(A) or 5 below];	
						(c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5g. each, of heading No. 38.23; optical elements of potassium chloride (heading No. 90.01).	
						2. Heading No. 31.02 applies only to the following goods:	
						(A) Goods which answer to one or other of the descriptions given below:	

- (i) Sodium nitrate, whether or not pure;
- (ii) Ammonium nitrate, whether or not pure;

(iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;

(iv) Ammonium sulphate, whether or not pure;

(v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;

(vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;

(vii) Calcium cyanamide, whether or not pure or treated with oil;

(viii) Urea, whether or not pure.

(B) Fertilizers consisting of any of the goods described in (A) above mixed together.

(C) Fertilizers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilising substances.

(D) Liquid fertilizers consisting of the goods of sub-paragraph (A) (ii) or (vii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3. Heading No. 31.03 applies only to the following goods:

(A) Goods which answer to one or other of the descriptions given below:

(i) Basic slag;

(ii) Natural phosphates of Chapter 25, calcined or further heat-treated than for the removal of impurities;

(iii) Superphosphates (single, double or triple);

(iv) Calcium hydrogenorthophosphate containing not less than 0.2 per cent. by weight of fluorine calculated on the dry anhydrous product.

(B) Fertilizers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit.

(C) Fertilizers consisting of any of the goods described in (A) or (B) above, but with no account being taken of fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

3. Heading No. 31.04 applies only to the following goods:

(A) Goods which answer to one or other of the descriptions given below:

(i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);

(ii) Potassium chloride, whether or not pure, except as provided in Note 1(c) above;

(iii) Potassium sulphate, whether or not pure;

(iv) Magnesium potassium sulphate, whether or not pure.

(B) Fertilizers consisting of any of the goods described in (A) above mixed together.

5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading No. 31.05.

6. For the purposes of heading No. 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

(8) in Chapter 32, after Note 6, the following Note shall be inserted, namely:—

"7. Heading No. 32.04 includes mixtures of stabilized diazonium salts and couplers for the production of azo dyes."

(9) in Chapter 33,—

(a) in Note 2, for the figures "33.08", the figures "33.07" shall be substituted;

(b) after Note 4, the following Notes shall be inserted, namely:—

"5. Heading No. 33.04 applies, *intra alia*, to the following products: beauty creams, vanishing creams, cold creams, make-up creams, cleansing creams, skinfoods, skin tonics, face powders, baby powders, toilet powders, talcum powders and grease paints, lipsticks, eye shadow and eyebrow pencils, nail polishes and varnishes, cuticle removers and other preparations for use in manicure or chiropody and barrier creams to give protection against skin irritants.

6. Heading No. 33.05 applies, *inter alia*, to the following products; brillantines, perfumed hair oils, hair lotions, pomades and creams, hair dyes (in whatever form), shampoos, whether or not containing soap or organic surface active agents."

(c) in heading No. 33.04, for the entry in column (3), the entry "BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN AND SUNTUN PREPARATIONS; MANICURE PREPARATIONS" shall be substituted;

(d) in heading No. 33.05, for the entry in column (3), the entry "PREPARATIONS FOR USE ON THE HAIR" shall be substituted;

(e) for heading Nos. 33.07 and 33.08, the following heading shall be substituted, namely:—

“33.07	PRE-SHAVE, SHAVING OR AFTER-SHAVE PREPARATIONS [NOT CONTAINING SUBSTANCES SPECIFIED IN NOTE 1 (c) TO THIS CHAPTER], PERSONAL DEODORANTS, BATH PREPARATIONS, DEPI-LATORIES AND OTHER PERFUMARY, COSMETICS OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED ROOM DEODORISERS, WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES	
3307.10	—Pre-shave, shaving or after-shave preparations	105%
3307.20	—Personal deodorants and anti-perspirants	105%
3307.30	—Perfumed bath salts and other bath preparations	105%
	—Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:	
3307.41	—‘Agarbatti’, ‘Dhoop’ and similar preparations in whatever form	Nil
3307.49	—Other	15%
3307.90	—Other	105%”;

(10) in Chapter 35, —

(a) for the word “Note”, the word “Notes” shall be substituted;

(b) after Note 1, the following Note shall be inserted, namely:—

“2. For the purposes of heading No. 35.05, the term ‘dextrins’ means starch degradation products with a reducing sugar content, expressed as dextroses on the dry substances, not exceeding 10 per cent.

Such products with a reducing sugar content exceeding 10 per cent. fall in heading No. 17.02.”;

(c) for heading No. 35.01, the following headings shall be substituted, namely:—

“35.01	3501.00	CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES	15%
35.02	3502.00	ALBUMINS, ALBUMINATES AND OTHER ALBUMIN DERIVATIVES	15%
35.03	3503.00	GELATIN [INCLUDING GELATIN IN RECTANGULAR (INCLUDING SQUARE), SHEETS, WHETHER OR NOT SURFACE WORKED OR COLOURED] AND GELATIN DERIVATIVES; ISINGLASS; OTHER GLUES OF ANIMAL ORIGIN, EXCLUDING CASEIN GLUES OF HEADING NO. 35.01	15%

35.04	3504.00	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED	15%
35.05		DEXTRINS AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGELATINISED OR ESTERIFIED STARCHES); GLUES BASED ON STARCHES, OR ON DEXTRINS OR OTHER MODIFIED STARCHES	
	3505.10	—Esterified starches	40%
	3505.20	—Dextrins and other modified starches	15%
	3505.90	—Other	15%
35.06	3506.00	PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED	15%
35.07	3507.00	ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED	15%”;

(11) in Chapter 36, —

(a) in Note 2, for the figures “36.04”, the figures “36.06” shall be substituted;

(b) in Note 3, for the figures “36.03”, the figures “36.05” shall be substituted;

(c) for heading Nos. 36.01, 36.02, 36.03 and 36.04, the following headings shall be substituted, namely:—

“36.01	3601.00	PROPELLENT POWDERS	15%
36.02	3602.00	PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS	15%
36.03	3603.00	SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS	15%
36.04		FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES	
	3604.10	—Fireworks	15%
	3604.90	—Other	15%
36.05	3605.00	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING No. 36.04	Rs. 1.30 for every 1000 matches or fraction thereof
36.06	3606.00	FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER	15%”;

(12) in Chapter 37, —

(a) for heading Nos. 37.01, 37.02, 37.03 and 37.04, the following headings shall be substituted, namely:—

“37.01		PHOTOGRAPHIC PLATES AND FILM IN THE FLAT,	
--------	--	---	--

SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS

3701.10	—For X-ray	15%
3701.20	—Cinematograph films, unexposed	30 paise per metre
3701.90	—Other	20%
37.02	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITISED, UNEXPOSED	
3702.10	—For X-ray	15%
3702.20	—Cinematograph films, unexposed	30 paise per metre
3702.90	—Other	20%
37.03	PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITISED, UNEXPOSED	
3703.10	—Photographic paper or paperboard	20%
3703.20	—Sensitised textiles	20%
37.04	PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED	
3704.10	—Photographic paper or paperboard	20%
3704.20	—Sensitised textiles	20%
37.05	3705.00 PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPH FILM	Nil

(b) the existing heading No. 37.05 shall be renumbered as heading No. 37.06, and the existing sub-heading Nos. 3705.11, 3705.12, 3705.13, 3705.14, 3705.20, 3705.31, 3705.32, 3705.33, 3705.39, 3705.41, 3705.42, 3705.43, 3705.44, 3705.50, 3705.60, 3705.91, and 3705.92 shall, respectively, be renumbered as sub-heading Nos. 3706.11, 3706.12, 3706.13, 3706.14, 3706.20, 3706.31, 3706.32, 3706.33, 3706.39, 3706.41, 3706.42, 3706.43, 3706.44, 3706.50, 3706.60, 3706.91 and 3706.92;

(c) the existing heading No. 37.06 shall be renumbered as heading No. 37.07, and the existing sub-heading No. 3706.00 shall be renumbered as sub-heading No. 3707.00.

(13) in Chapter 38, —

(a) for the Note, the following Notes shall be substituted, namely: —

"Notes

1. This Chapter does not cover:

(a) Separate chemically defined elements or compounds with the exception of the following:

(1) Artificial graphite (heading No. 38.01);

(2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products;

(3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.13);

(4) Products specified in Note 2(a) or 2(c) below.

(b) Mixtures of chemicals with food-stuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading No. 21.07).

(c) Medicaments (heading No. 30.03).

2. Heading No. 38.23 includes the following goods which are not to be classified in any other heading of this Schedule:

(a) Cultured crystals (other than optical elements) weighing not less than 2.5g. each, of magnesium oxide or of the halides of the alkali or alkaline earth metals;

(b) Fusel oil; Dippel's oil;

(c) Ink removers;

(d) Stencil correctors and other correcting fluids; and

(e) Ceramic firing testers, fusible (for example, Seger cones).";

(b) for heading No. 38.01, the following headings shall be substituted, namely: —

38.01	3801.00	ARTIFICIAL GRAPHITE; COLLOIDAL OR SEMI-COLLOIDAL GRAPHITE; PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF PASTES, BLOCKS, PLATES OR OTHER SEMI-MANUFACTURES	15%
38.02	3802.00	ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK	15%
38.03	3803.00	TALL OIL, WHETHER OR NOT REFINED	15%
38.04	3804.00	RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING NO. 3803	15%
38.05	3805.00	GUM, WOOD OR SULPHATE TURPENTINE AND OTHER TERPENIC OILS	15%

		PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE AND OTHER CRUDE PARACYMENE; PINE OIL CONTAINING ALPHATERPINEOL AS THE MAIN CONSTITUENT				GASOLINE) OR FOR OTHER LIQUIDS USED FOR THE SAME PURPOSES AS MINERAL OILS	
38.06		ROsin AND RESIN ACIDS, AND DERIVATIVES THEREOF; ROSIN SPIRIT AND ROSIN OILS; RUN GUMS		38.12	3812.00	PREPARED RUBBER ACCELERATORS; COMPOUND PLASTICISERS FOR RUBBER OR PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ANTI-OXIDISING PREPARATIONS AND OTHER COMPOUND STABILISERS FOR RUBBER OR PLASTICS	15%
	3806.10	—Ester gums	15%	38.13	3813.00	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	15%
	3806.20	—Run gums	40%				
	3806.90	—Other	15%	38.14	3814.00	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS	15%
38.07	3807.00	WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS' PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH	15%	38.15	3815.00	REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED	15%
38.08		INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTISPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, DISINFECTANTS AND SIMILAR PRODUCTS		38.16	3816.00	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING NO. 38.01	15%
	3808.10	—Insecticides, fungicides, herbicides, weedicides and pesticides	Nil	38.17	3817.00	MIXED ALKYL BENZENES AND MIXED ALKYL-NAPHTHALENES, OTHER THAN THOSE OF HEADING NO. 27.07 OR 29.02	15%
	3808.90	—Other	15%	38.18	3818.00	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS	15%
38.09	3809.00	FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYE-STUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED	15%	38.19	3819.00	HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS	15%
38.10	3810.00	PICKLING PREPARATIONS FOR METAL SURFACES; FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING; SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS; PREPARATIONS OF A KIND USED AS CORES OR COATING FOR WELDING ELECTRODES OR RODS	15%	38.20	3820.00	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	15%
38.11	3811.00	ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI-CORROSIVE PREPARATIONS AND OTHER PREPARED ADDITIVES FOR MINERAL OILS (INCLUDING	15%	38.21	3821.00	PREPARED CULTURE MEDIA FOR DEVELOPMENT OF MICRO-ORGANISMS	15%
				38.22	3822.00	COMPOSITE DIAGNOSTIC OR LABORATORY REAGENTS, OTHER THAN THOSE OF CHAPTER 30	15%
				38.23	3823.00	PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRO-	15%";

DUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED; RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED

(14) in Chapter 39, —

(a) in Note 2, in clause (a), the words, brackets, letters and figures "Linnoxyn (Heading No. 15.08);" shall be omitted;

(b) in Note 11, —

(i) for the words, letters and figures "Heading No. 39.22 applies *inter alia* to the following articles, namely: —" the words, letters and figures "Heading No. 39.25 applies only to the following articles, not being products covered by any of the earlier headings of Sub-Chapter II:" shall be substituted;

(ii) clause (h) shall be omitted;

(iii) in clause (i), the word "and" shall be inserted at the end;

(iv) clauses (k) and (l) shall be omitted;

(c) before heading No. 39.01, in column (3), the letter and words "I — PRIMARY FORMS" shall be inserted;

(d) after heading No. 39.14 and the entries relating thereto, in column (3), the letters and words "II — WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURERS; ARTICLES" shall be inserted;

(e) in heading No. 39.21, in column (3), the word "BLOCKS," shall be omitted;

(f) in sub-heading No. 39.21.11, in column (3), the word "blocks," shall be omitted;

(g) in sub-heading No. 39.21.12, in column (3), the word "blocks," shall be omitted;

(h) for heading No. 39.22, the following headings shall be substituted, namely: —

39.22 3922.00 BATHS, SHOWER-BATHS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARYWARE, OF PLASTICS 30%

39.23 ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS

3923.10 —Of polyurethane foam 75%

3923.90 —Other 30%

39.24 TABLEWARE, KITCHENWARE, OTHER HOUSE-

HOLD ARTICLES AND TOILET ARTICLES, OF PLASTICS

3924.10 —Of polyurethane foam 75%

3924.90 —Other 30%

39.25 BUILDERS'WARE OF PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED

3925.10 —Of Polyurethane foam 75%

3925.90 —Other 30%

39.26 OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADING NOS. 39.01 TO 39.14

3926.10 —Of polyurethane foam 75%

3926.90 —Other 30%;

(15) in Chapter 40, —

(a) in Note 2, —

(i) for clause (c), the following clause shall be substituted, namely: —

"(c) Headgear or parts thereof (including bathing caps) of Chapter 65;"

(ii) for clause (f), the following clause shall be substituted, namely: —

"(f) Articles of Chapter 95 (other than sports gloves and articles of heading Nos. 40.11 to 40.13).";

(b) for heading No. 40.12, the following heading shall be substituted, namely: —

40.12 SOLID OR CUSHION TYRES, INTERCHANGEABLE TYRE TREADS AND TYRE FLAPS, OF RUBBER

—Tyre flaps of rubber

4012.11 —Of a kind used in two-wheeled and three-wheeled motor vehicles Nil

4012.19 —Other Rs. 20 per flap

4012.90 —Other 15%

(c) heading No. 40.15 and the entries relating thereto shall be omitted;

(d) heading No. 40.16 and sub-heading No. 4016.00, shall respectively, be renumbered as heading No. 40.15 and sub-heading No. 4015.00;

(e) for heading No. 40.17, the following heading shall be substituted, namely: —

40.16 OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARDENED RUBBER

—Articles of materials of heading No. 40.08:

4016.11 —Of cellular rubber 60%

4016.19 —Other 15%

4016.91 — — Floor coverings and mats erasers, gaskets, washers and other seals, inflatable articles 15%

4016.99 — — Other 15%";

(f) heading No. 40.18 and sub-heading Nos. 4018.10 and 4018.20, shall, respectively, be renumbered as heading No. 40.17 and sub-heading Nos. 4017.10 and 4017.20, respectively;

(16) in Section XVI, in Note 1, in clause (a), for the figures "40.17", the figures "40.16" shall be substituted;

(17) in Chapter 95, in Note 1, in clause (b), for the figures "36.02", the figures "36.04" shall be substituted.

Notification

10-3-88/LA

The Constitution (Scheduled Tribes) Order (Amendment) Act, 1987 (Act No. 43 of 1987) which was passed by Parliament and assented to by the President of India on 9th December, 1987, and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 10th December, 1987, is hereby republished for general information of the public.

P. V. Kadnekar, Under Secretary (Drafting).

Panaji, 15th March, 1988.

The Constitution (Scheduled Tribes) Order (Amendment) Act, 1987

AN ACT

to provide for the inclusion of certain tribes in the list of Scheduled Tribes specified in relation to the State of Meghalaya.

Be it enacted by Parliament in the Thirty-eighth Year of the Republic of India as follows:—

1. *Short title and commencement.* — (1) This Act may be called the Constitution (Scheduled Tribes) Order (Amendment) Act, 1987.

(2) It shall be deemed to have come into force on the 19th day of September, 1987.

2. *Amendment of the Scheduled Tribes Order, 1950.* — In the Schedule to the Constitution (Scheduled Tribes) Order, 1950 (hereinafter referred to as the principal Order), in "PART XI. — Meghalaya", after item 14, the following items shall be inserted namely: —

"15. Boro Kacharis

16. Koch

17. Raba, Rava."

3. *Repeal and saving.* — (1) Constitution (Scheduled Tribes) Order (Amendment) Ordinance, 1987, is hereby repealed. 5 of 1987.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Order, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Order, as amended by this Act.

Corrigendum

In the Goa Family Courts Rules, 1988 published under Notification No. 10-6-86/LA dated 29-4-1988 the following may be read:

In first para, 8th line: "with the High Court" instead of "with the Court"

In rule 2, sub-rule (B): "Centre" instead of "Central"

In rule 34, 5th line: "of the matrimonial offence" instead of "of he matrimonial offence".